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January 24, 2018

Jocelyn Boyd  
Chief Clerk and Administrator  
South Carolina Public Service Commission  
Synergy Business Park, The Saluda Building  
101 Executive Center Drive  
Columbia SC 29210

Re: Office of Regulatory Staff's Petition for an Order Requiring Utilities to  
Report the Impact of the Tax Cuts and Jobs Act  
Docket No. 2017-381-A

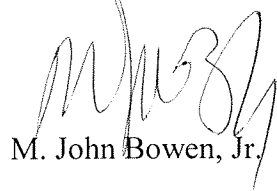
Dear Ms. Boyd:

Attached for filing on behalf of Lockhart Power ("Lockhart") please find  
Comments of Lockhart in the above referenced docket.

Thank you for your assistance in this matter.

Very truly yours,

McNAIR LAW FIRM, P.A.



M. John Bowen, Jr.

MJB:khh

cc: All parties of record (w/enclosure) (via E-mail)

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BEFORE THE  
PUBLIC SERVICE COMMISSION  
OF SOUTH CAROLINA  
DOCKET NO. 2017-381-A

In Re:

Office of Regulatory Staff's Petition for an )  
Order Requiring Utilities to Report the Impact )  
Of the Tax Cuts and Jobs Act )  
\_\_\_\_\_ )

COMMENTS OF LOCKHART POWER COMPANY

Lockhart Power Company ("Lockhart" or "Company") respectfully submits the following comments in response to Order No. 2018-26 issued by the Public Service Commission of South Carolina ("Commission") in the above-referenced docket. In Order No. 2018-26, the Commission granted the petition filed by the Office of Regulatory Staff ("ORS Petition") requesting that the Commission order all investor-owned utility companies under the Commission's jurisdiction to report the impact of recent federal tax changes on the companies' operations. The Commission directed the affected companies to file comments regarding the timing and format of the reports.

Lockhart is a public utility operating in South Carolina where it is engaged in the generation, transmission, distribution, and sale of electricity to the public for compensation. Lockhart's retail electric operations in South Carolina are subject to the jurisdiction of the Commission pursuant to S.C. Code Ann. § 58-27-10, *et seq.*

The federal Tax Cuts and Jobs Act (the "Act") was signed into law on December 22, 2017. This law substantially changes the internal revenue code, and Lockhart will need time to fully understand and evaluate its impact. Lockhart has scheduled a meeting with its accountants in order

to learn more about how this new Act will impact Lockhart's operations. In order to fully evaluate the impacts of the new law on Lockhart's operations, Lockhart believes it would be beneficial to have one quarter's worth of financial information, which would allow Lockhart to provide a complete and accurate analysis to the Commission. Therefore, Lockhart believes it would be appropriate to require that impact reports be filed within thirty (30) days after the close of the first quarter of 2018, *i.e.*, by April 30, 2018.

Lockhart has no specific comments regarding the format of the required reports. However, Lockhart will need some flexibility in the format of its report because of its size and uniqueness. Likewise, the Company reserves the right to include in its report information regarding appropriate changes or adjustments in determining how to accomplish the overall intent of the ORS and the Commission.

Respectfully submitted,

By: 

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ATTORNEYS FOR LOCKHART POWER  
COMPANY

Columbia, South Carolina

January 24, 2018

**BEFORE**

**THE PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA**

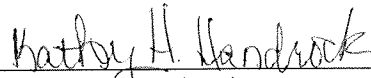
**DOCKET NO. 2017-381-A**

IN RE:	)	
Office of Regulatory Staff's Petition for	)	<b>CERTIFICATE OF SERVICE</b>
An Order Requiring Utilities to Report	)	
the Impact of the Tax Cuts and Jobs Act	)	
	)	

This is to certify that I, Kathy H. Handrock, an employee of McNair Law Firm, P.A., have this date served one (1) copy of the Comments of Lockhart Power in the above-referenced matter to the person(s) named below by causing said copy to be electronically mailed to the e-mail address on file with the Public Service Commission:

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January 24, 2018  
 Columbia SC